

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Alexandria Division

UNITES STATES OF AMERICA,)	
)	
Plaintiff,)	
v.)	Civil Action No. 1:21-cv-00214-AJT-TCB
)	
TWIN-SOFT CORPORATION,)	
)	
Defendant.)	
_____)	

ORDER

This matter is before the Court on the Report and Recommendation [Doc. No. 17] of the Magistrate Judge recommending that the Government’s Motion or Default Judgment Against Defendant Twin-Soft Corporation [Doc. No. 11] (the “Motion” or “Mot.”) be granted and default judgment be entered in favor of the Government. The Magistrate Judge advised the parties that objections to the Proposed Findings of Fact and Recommendations must be filed within fourteen (14) days of service and that failure to object waives appellate review. No objections have been filed. Having conducted a *de novo* review of the evidence in this case, the Court adopts and incorporates the findings and recommendations of the Magistrate Judge. Accordingly, it is hereby

ORDERED that the Government’s Motion or Default Judgment Against Defendant Twin-Soft Corporation [Doc. No. 11] be, and the same hereby is, **GRANTED** as to entry of default judgment against Defendant Twin-Soft Corporation; it is further

ORDERED that judgment be **ENTERED** in favor of the Government and against Defendant Twin-Soft Corporation in the amount \$623,281.26 as of November 30, 2020, for

federal employment taxes for various tax periods from December 13, 2013 through March 31, 2020, plus statutory interest and other additions to tax accruing;¹ it is further

ORDERED that Defendant Twin-Soft Corporation be, and the same hereby is, **ENJOINED** and Defendant is will:


1. Withhold from each employee's paycheck an appropriate amount of income tax and the employee portion of Federal Insurance Contributions Act ("FICA") and Medicare taxes;
2. Timely deposit the withheld income, FICA, and Medicare taxes in an appropriate federal depository bank in accordance with federal deposit regulations;
3. Timely deposit Federal Unemployment Tax Act ("FUTA") taxes in an appropriate federal depository bank in accordance with federal depository regulations;
4. Sign and deliver affidavits to Internal Revenue Service ("IRS") officer, Tiffany Lesure, at 7980 Quantum Drive, Vienna, Virginia 22182, or such other location as the IRS may designate, no later than the twentieth (20) day of each month, stating that the requisite deposits of withheld federal income tax, FICA taxes, employer FICA taxes, and FUTA taxes have been made in a timely manner;
5. Timely file Form 941 ("Employment Tax Returns") and Form 940 ("Unemployment Tax Returns") that come due after the date of the injunction, and provide a copy of each filed return to Ms. Lesure;
6. Timely pay all outstanding liabilities due on each tax return related to the instant injunction order; and

¹ Interest will accrue at the rate set forth in 26 U.S.C. §§ 6621(b)(2) and 6622 from November 30, 2020 until Defendant pays the judgment in full.

7. Be prohibited from assigning any property or making any payments until the withholding liabilities and employment taxes are first properly deposited or paid to the IRS; and it is further

ORDERED that the Government serve a copy of this Order to Defendant Twin-Soft Corporation.

The Clerk is directed to enter judgment in favor of Plaintiff the United States and against Defendant Twin-Soft Corporation pursuant to Federal Rule of Civil Procedure 58, and to forward copies of this Order to all counsel of record.



Anthony J. Trenga
United States District Judge

Alexandria, Virginia
July 30, 2021